

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Appl. No.: 10/774,263 Confirmation No.: 8675  
Applicant(s): Sarkijarvi et al.  
Filed: February 6, 2004  
Art Unit: 2621  
Examiner: Anyikire, Chikaodili E.  
Title: TRANSCODER AND ASSOCIATED SYSTEM, METHOD AND COMPUTER PROGRAM PRODUCT FOR LOW-COMPLEXITY REDUCED RESOLUTION TRANSCODING

Docket No.: 042933/272747  
Customer No.: 00826

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT UNDER 37 C.F.R. § 1.121**

Sir:

In response to the Official Action dated June 5, 2007, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims beginning on page 2 of this paper.

**Remarks/Arguments** begin on page 13 of this paper.